

ment shall have been made by the Corporation Commission in accordance with section forty-eight of this act, the clerk of the Commission shall thereupon notify by registered letter the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objections be made within said thirty days, the amount shall be credited to the State Treasurer, who shall thereupon send by registered letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the Corporation Commission shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and post-office address of the officer attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the Corporation Commission to the county commissioners by registered mail a bill for the total amount of all taxes due to such county, and such sheriff or county tax collector shall add to such tax bills the postage and registration fee, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

Notice to company of assessment.
Time for filing objections.

Bill for State taxes.

Assessments certified to counties.

Assessment for county taxes.
Bill for county taxes.

Time for payment.

Penalty for failure to pay.

Sec. 52. *Refrigerator and freight car companies.*

Every firm, person or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in this State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appear that the owner does not lease the cars to any railroad company or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shippers or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the Board of Corporation Commissioners shall ascertain and assess the value

Refrigerator and freight car companies taxed as sleeping-car companies.

Proviso: assessment where cars not leased.